IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

THURSDAY, THE 15TH MARCH 2007 / 24TH PHALGUNA 1928

WP(C).No. 1560 of 2007(I)

PETITIONER:

P.V.GIRISH, PALLATHERY HOUSE,
MOOLAMKUDAM, MATTATHURKUNNU P.O., KODAKARA,
THRISSUR DISTRICT.

BY ADV. SRI.G.HARIHARAN
SRI.PRAVEEN.H.

RESPONDENTS:
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1. **INTELLIGENCE OFFICER,**
   INVESTIGATION BRANCH, DEPARTMENT OF COMMERCIAL
   TAXES, THRISSUR.

2. **THE SALES TAX OFFICER,**
   IRINJALAKUDA.

3. **DEPUTY TAHSILDAR, (RR),**
   MUKUNDAPURAM TALUK, IRINJALAKUDA,
   THRISSUR DISTRICT.

4. **THE VILLAGE OFFICER,**
   MATTATHOOR VILLAGE, MUKUNDAPURAM TALUK,
   THRISSUR DISTRICT.

BY SR.GOVERNMENT PLEADER SRI.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/03/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.1560/2007

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE REGISTRATION CERTIFICATE RELATING TO VEHICLE NO.KL-8Q-3535.

EXT.P2:- COPY OF THE NOTICE ISSUED BY THE 1ST RESPONDENT.

EXT.P3:- COPY OF THE ORDER NO.27062/S2/2005/RD DT.11.4.05 OF THE GOVERNMENT OF KERALA.

EXT.P4:- COPY OF THE DEMAND NOTICE NO.K.DIS 6971/05/62 DT.30.10.06 ISSUED BY THE 3RD RESPONDENT.

EXT.P5:- COPY OF THE REPRESENTATION DT.20.12.06 FILED BY THE PETITIONER.

/TRUE COPY/

tss

K.BALAKRISHNAN NAIR, J.

W.P.(C) NO. 1560 OF 2007-I

JUDGMENT

The petitioner challenges Ext.P4 notice issued for recovering entry tax from him. Though, in Ext.P4 the amount to be recovered is stated to be sales tax, the learned Government Pleader, upon instructions, submitted that it is actually entry tax. So, in view of the judgment of the Division Bench of this Court in O.P.No.434/1996 and connected cases, the Writ Petition is allowed and Ext.P4 is quashed.

15th March, 2007. K.BALAKRISHNAN NAIR, JUDGE.

Nm/